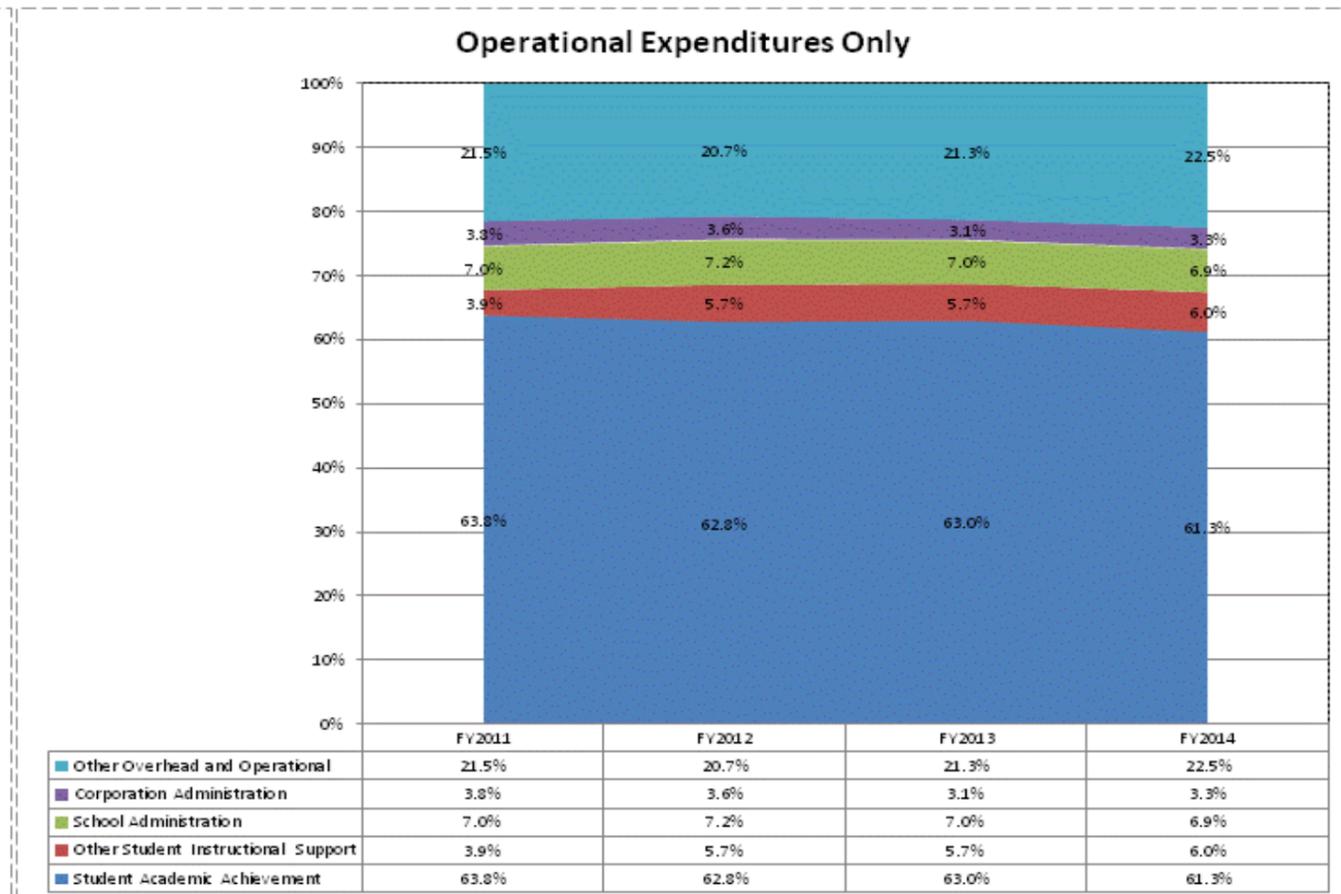
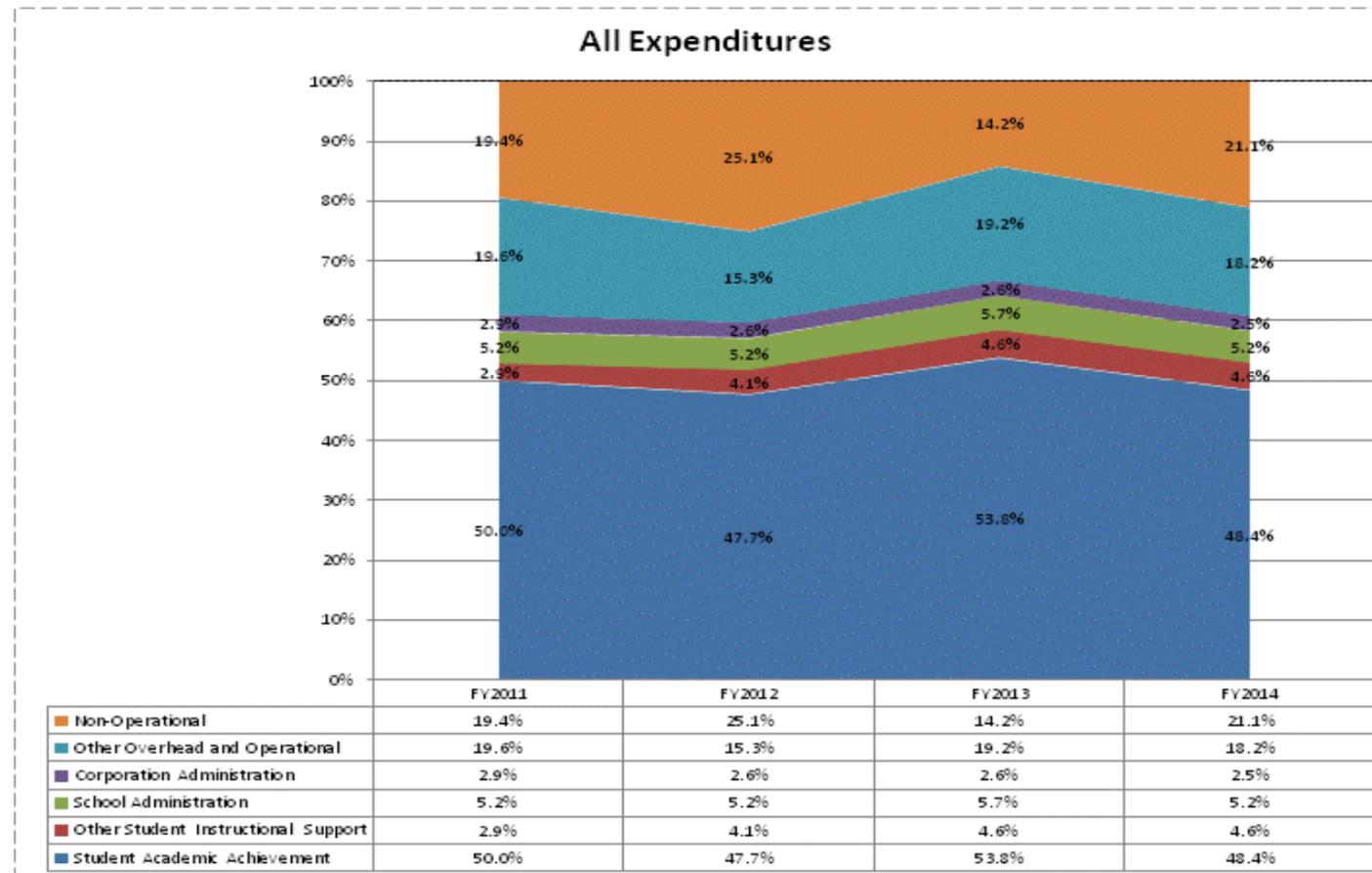


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rochester Community Sch Corp (2645)

Rochester Community Sch Corp (2645)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$9,302,945	54.8%	\$10,104,608	54.1%	\$10,181,660	53.8%	\$9,460,821	48.4%
Student Instructional Support	\$1,380,155	8.1%	\$1,542,917	8.3%	\$1,947,729	10.3%	\$1,918,344	9.8%
Overhead and Operational Nonoperational	\$3,473,989	20.5%	\$3,864,433	20.7%	\$4,116,846	21.8%	\$4,040,537	20.7%
Nonoperational	\$2,819,507	16.6%	\$3,173,810	17.0%	\$2,679,946	14.2%	\$4,121,947	21.1%
Grand Total	\$16,976,596		\$18,685,769		\$18,926,182		\$19,541,649	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	62.9%	62.3%	64.1%	58.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rochester Community Sch Corp (2645)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$71,186	\$174,731	\$187,095	\$241,670	239%	38%	29%
11100 Regular Programs; Elementary	\$2,676,425	\$3,216,260	\$3,071,956	\$2,961,257	11%	-8%	-4%
11200 Regular Programs; Middle/Junior High	\$1,256,821	\$1,735,786	\$1,569,422	\$1,391,362	11%	-20%	-11%
11300 Regular Programs; High School	\$1,349,783	\$1,782,058	\$1,917,057	\$1,748,769	30%	-2%	-9%
11350 Regular Programs; High School; Academic Honors Diploma	\$11,013	\$0	\$0	\$0	-100%	N/A	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$25,309	\$53,774	\$35,263	\$51,370	103%	-4%	46%
11420 Vocational Education; Agriculture B	\$57,935	\$79,092	\$93,793	\$92,686	60%	17%	-1%
11430 Vocational Education; Distributive Education	\$0	\$27	\$0	\$0	N/A	-100%	N/A
11450 Vocational Education; Consumer and Homemaking	\$42,458	\$51,582	\$54,223	\$13,756	-68%	-73%	-75%
11510 Vocational Education; Cooperative Education	\$15,601	\$19,926	\$20,965	\$2,692	-83%	-86%	-87%
11590 Other Vocational Education Programs	\$0	\$0	\$5,508	\$500	N/A	N/A	-91%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$14,000	\$45,115	\$43,567	\$37,158	165%	-18%	-15%
12110 Gifted And Talented; Gifted and Talented	\$7,299	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$40,206	\$29,614	N/A	N/A	-26%
12210 Mental Disabilities; Mild Mental Disabilities	\$10,085	\$8,492	\$173,958	\$167,624	> 500%	> 500%	-4%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$117,123	\$110,486	N/A	N/A	-6%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$49,721	\$41,760	N/A	N/A	-16%
12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$104,897	\$85,264	N/A	N/A	-19%
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$5,812	\$5,654	N/A	N/A	-3%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$24,240	\$34,268	N/A	N/A	41%
12350 Physical Impairment; Homebound	\$1,001	\$6,152	\$4,219	\$8,424	> 500%	37%	100%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$143,259	\$109,499	N/A	N/A	-24%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$178,917	\$257,928	N/A	N/A	44%
12510 Culturally Different; Communication Disorders	\$0	\$0	\$170,903	\$179,858	N/A	N/A	5%
12520 Culturally Different; Compensatory	\$0	\$0	\$0	\$14,725	N/A	N/A	N/A
12610 Learning Disability	\$0	\$0	\$383,844	\$393,001	N/A	N/A	2%
12710 Equal Opportunity At Risk	\$49,851	\$46,830	\$83,492	\$42,879	-14%	-8%	-49%
12810 Special Education Preschool	\$57,929	\$79,120	\$62,263	\$50,980	-12%	-36%	-18%
12900 Other Special Programs	\$0	\$1,744	\$118,025	\$75,210	N/A	> 500%	-36%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$4,836	\$6,118	\$6,993	\$5,079	5%	-17%	-27%
13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$51,763	\$0	\$0	N/A	-100%	N/A
14100 Summer School Programs; Elementary	\$24,497	\$33,164	\$19,193	\$26,906	10%	-19%	40%
14200 Summer School Programs; Middle/Junior High School	\$5,079	\$147	\$4,809	\$2,302	-55%	> 500%	-52%
14300 Summer School Programs; High School	\$64,282	\$25,239	\$26,687	\$26,778	-58%	6%	0%
16100 Remediation Testing	\$41,230	\$37,385	\$12,864	\$18,049	-56%	-52%	40%
16200 Preventive Remediation	\$11,177	\$14,196	\$78	\$0	-100%	-100%	-100%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Shar	\$87,157	\$109,981	\$74,530	\$89,580	3%	-19%	20%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$953,739	\$1,108,158	\$2,308	\$3,567	-100%	-100%	55%
22110 Improvement of Instruction; Service Area Direction	\$0	\$6,409	\$11,180	\$0	N/A	-100%	-100%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$19,170	\$109,254	\$117,408	\$16,375	-15%	-85%	-86%
22130 Improvement of Instruction; Instructional Staff Training	\$133,850	\$145,821	\$74,670	\$84,709	-37%	-42%	13%
22220 Library/Media Services; School Library	\$240,991	\$270,757	\$242,770	\$246,827	2%	-9%	2%
22230 Library/Media Services; Audiovisual	\$3,520	\$2,449	\$3,011	\$2,059	-41%	-16%	-32%
22250 Library/Media Services; Computer Assisted Instruction Services	\$2,972	\$713	\$882	\$71,957	> 500%	> 500%	> 500%
22360 Instruction, Related Technology; Network Support	\$419,637	\$734,830	\$759,358	\$628,960	50%	-14%	-17%
22900 Other Support Service, Instructional Staff	\$0	\$5,415	\$0	\$316	N/A	-94%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$119,720	\$132,861	\$158,395	\$83,677	-30%	-37%	-47%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$21,244	\$9,260	\$6,794	\$5,287	-75%	-43%	-22%
26497 2007 Account Code - Teachers Retirement Fund	\$366,052	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rochester Community Sch Corp (2645)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement Total	\$8,165,848	\$10,104,608	\$10,181,660	\$9,460,821	16%	-6%	-7%
Student Instructional Support							
21210 Guidance Services; Service Area Direction	\$34,867	\$94,985	\$40,198	\$26,272	-25%	-72%	-35%
21220 Guidance Services; Counseling Services	\$263,330	\$292,012	\$329,461	\$332,766	26%	14%	1%
21320 Health Services; Medical Services	\$0	\$0	\$4,732	\$2,060	N/A	N/A	-56%
21340 Health Services; Nurse Services	\$110,018	\$155,664	\$175,548	\$190,382	73%	22%	8%
21410 Psychological Services; Service Area Direction	\$0	\$0	\$80,353	\$63,671	N/A	N/A	-21%
21430 Psychological Counseling	\$1,744	\$3,000	\$0	\$0	-100%	-100%	N/A
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21710 Physical Therapy Services; Service Area Direction	\$0	\$0	\$2,148	\$2,974	N/A	N/A	38%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$240,962	\$279,231	N/A	N/A	16%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$1,627	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$613,659	\$876,178	\$945,710	\$922,987	50%	5%	-2%
24900 Other Support Services, School Administration	\$129,655	\$121,077	\$126,990	\$98,001	-24%	-19%	-23%
Student Instructional Support Total	\$1,153,273	\$1,542,917	\$1,947,729	\$1,918,344	66%	24%	-2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$65,138	\$119,361	\$117,884	\$58,473	-10%	-51%	-50%
23150 Board of Education; Legal Services	\$49,532	\$274,065	\$23,021	\$24,238	-51%	-91%	5%
23160 Board of Education; Promotion Expenses	\$5,149	\$23,003	\$6,812	\$5,180	1%	-77%	-24%
23190 Board of Education; Other Governing Body Services	\$5,396	\$4,993	\$4,493	\$7,657	42%	53%	70%
23210 Executive Administration; Office of The Superintendent	\$173,088	\$331,704	\$314,218	\$339,817	96%	2%	8%
23290 Executive Administration; Other Executive Administration Services	\$14,278	\$12,794	\$9,620	\$8,127	-43%	-36%	-16%
25110 Fiscal Services; Office of The Business Manager	\$86,054	\$1,893	-\$2,432	\$41,266	-52%	> 500%	N/A
25140 Fiscal Services; Receiving and Disbursing Funds	\$2	\$110	\$141	\$0	-100%	-100%	-100%
25160 Fiscal Services; Financial Accounting	\$669	\$394	\$0	\$361	-46%	-8%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$16,932	\$4,186	\$720	\$4,103	-76%	-2%	470%
25192 Other Fiscal Services; Petty Cash	\$500	\$140	\$200	\$200	-60%	43%	0%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$235	N/A	N/A	N/A
25196 Other Fiscal Services; Cash Change	\$480	\$360	\$360	\$360	-25%	0%	0%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$2,392	\$0	\$0	N/A	-100%	N/A
25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$1,671	\$2,255	N/A	N/A	35%
25790 Personnel Services; Other Professional Services	\$0	\$20,961	\$6,541	\$0	N/A	-100%	-100%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$1,168	\$745	\$265	N/A	-77%	-64%
25830 Administrative Technology Services; Systems Application Development	\$0	\$3,588	\$0	\$0	N/A	-100%	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$18,689	\$0	\$0	N/A	-100%	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,026,865	\$1,259,985	\$1,340,030	\$1,338,380	30%	6%	0%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$32,598	\$55,684	\$62,334	\$76,457	135%	37%	23%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$101,462	\$159,200	\$303,635	\$142,814	41%	-10%	-53%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,919	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$9,498	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$19,034	\$50,536	\$15,632	\$17,704	-7%	-65%	13%
26600 Operation and Maintenance of Plant Services; Security Services	\$6,434	\$5,972	\$2,731	\$7,622	18%	28%	179%
26700 Operation and Maintenance of Plant Services; Insurance	\$256,472	\$89,379	\$48,172	\$214,837	-16%	140%	346%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$6,360	\$5,925	\$15,233	N/A	140%	157%
27010 Student Transportation; Service Area Direction	\$51,214	\$66,800	\$84,910	\$79,703	56%	19%	-6%
27100 Student Transportation; Vehicle Operation	\$249,393	\$361,957	\$404,787	\$402,847	62%	11%	0%
27200 Student Transportation; Monitoring Services	\$49,989	\$0	\$0	\$7,245	-86%	N/A	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$153,403	\$161,134	\$177,735	\$160,949	5%	0%	-9%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Rochester Community Sch Corp (2645)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$257,292	\$140,868	N/A	N/A	-45%
27500 Student Transportation; Insurance on Buses	\$0	\$8,313	\$17,525	\$9,839	N/A	18%	-44%
27700 Student Transportation; Contracted Transportation Services	\$51	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$77,477	\$2,500	\$90	\$3,570	-95%	43%	> 500%
27910 Student Transportation; Bus Driver Training	\$2,111	\$0	\$0	\$0	-100%	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$35,843	\$50,097	\$56,875	\$55,465	55%	11%	-2%
31200 Food Services Operations; Food Preparation and Dispensing	\$263,802	\$376,101	\$422,970	\$425,021	61%	13%	0%
31300 Food Services Operations; Food Delivery	\$272	\$484	\$253	\$371	36%	-23%	46%
31400 Food Services Operations; Food Purchases	\$354,571	\$319,460	\$354,737	\$379,839	7%	19%	7%
31900 Other Food Services	\$89,817	\$70,672	\$77,218	\$69,236	-23%	-2%	-10%
Overhead and Operational Total	\$3,199,444	\$3,864,433	\$4,116,846	\$4,040,537	26%	5%	-2%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$600	\$0	N/A	N/A	-100%
33200 Community Recreation	\$28,927	\$20,250	\$9,295	\$7,563	-74%	-63%	-19%
33400 Athletic Coaches	\$164,505	\$81,475	\$81,902	\$106,537	-35%	31%	30%
33940 Child Care Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33990 Other Community Services; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
40100 Facilities Acquisition and Construction; Service Area Direction	\$0	\$0	\$0	\$8,102	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$45,882	\$44,238	\$72,579	\$0	-100%	-100%	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$6,744	\$7,846	\$60,076	\$418,898	> 500%	> 500%	> 500%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$211,773	\$715,150	\$176,928	\$1,215,357	474%	70%	> 500%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$65,000	\$0	\$0	\$0	-100%	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$6,000	\$9,025	\$23,000	N/A	283%	155%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$24,320	\$53,059	\$0	\$0	-100%	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$51,814	\$39,849	\$69,288	\$137,534	165%	245%	98%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$237,927	\$230,000	\$0	\$0	-100%	-100%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$97,232	N/A	N/A	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$40,872	\$55,454	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$19,670	\$12,617	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,785,500	\$1,765,050	\$2,159,033	\$2,054,745	15%	16%	-5%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$3,648	\$49,810	\$37,725	\$52,067	> 500%	5%	38%
53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$95	\$0	\$0	N/A	-100%	N/A
54200 Common School Fund; Principal	\$96,375	\$76,063	\$0	\$0	-100%	-100%	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$16,014	\$0	\$0	N/A	-100%	N/A
60700 Nonprogramed Charges; Scholarships	\$770	\$840	\$3,495	\$912	19%	9%	-74%
Nonoperational Total	\$2,783,728	\$3,173,810	\$2,679,946	\$4,121,947	48%	30%	54%
Prorated By Fund							
26491 2007 Account Code - PERF	\$42,029	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$632,723	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$65,224	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$931,370	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$956	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$2,000	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,674,303	\$0	\$0	\$0	N/A	N/A	N/A